

FY 1999 FINANCIAL SYSTEMS INVENTORY
PREPARATION INSTRUCTIONS

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Scope of Financial Systems Inventory

Agency systems can generally be grouped into three types -- financial, mixed, and non-financial -- as defined in OMB Circular A-127. The financial management systems section of the agency plans covers financial and mixed systems.

At a minimum, the scope of the agency financial management systems inventory encompasses core financial systems as described in the JFMIP *Core Financial System Requirements Document* and other financial and mixed systems critical to effective agency-wide financial management, financial reporting, or financial control.

This scope is the same as required under OMB Circular A-11 Section 15.4, Information on Financial Management, and included in A-11 Exhibit 40, 42, and 300 for agency budget submissions. Information to be submitted in this inventory is required to be at the application level as defined in OMB Circular A-127, although information for the A-11 Exhibits is only required at the system level.

Critical Definitions

The following definitions to be used are based on OMB Circular A-127 (revised July 1993):

- A. Single, Integrated Financial Management System means a unified set of financial systems and the financial portions of mixed systems encompassing the software, hardware, personnel, processes (manual and automated), procedures, controls and data necessary to carry out financial management functions, manage financial operations of the agency and report on the agency's financial status to central agencies, Congress and the public. Unified means that the system are planned for and managed together, operated in an integrated fashion, and linked together electronically in an efficient and effective manner to provide agency-wide financial system support necessary to carry out the agency's mission and support the agency's financial management needs.
- B. Financial System means an information system, comprised of one or more applications, that is used for any of the following:
- ! collecting, processing, maintaining, transmitting, and reporting data about financial events;
 - ! supporting financial planning or budgeting activities;
 - ! accumulating and reporting cost information; or
 - ! supporting the preparation of financial statements.

A financial system supports the financial functions required to track financial events, provide financial information significant to the financial management of the agency, and/or required for the preparation of financial statements.

A financial system encompasses automated and manual processes, procedures, controls, data, hardware, software and support personnel dedicated to the operation and maintenance of system functions. A financial system may include multiple applications that are integrated through a common database or are electronically interfaced, as necessary, to meet defined data and processing requirements.

- C. Non-financial System means an information system that supports non-financial functions of the Federal government or components thereof and any financial data included in the system are insignificant to agency financial management and/or not required for the preparation of financial statements.

- D. Mixed System means an information system that supports both financial and non-financial functions of the Federal government or components thereof.
- E. Financial Management Systems means the financial systems and financial portions of mixed systems necessary to support financial management.
- F. Application means a group of interrelated components of financial or mixed systems which supports one or more functions and has the following characteristics:
- ! a common data base
 - ! common data element definitions
 - ! standardized processing of similar types of transactions
 - ! common version control over software
- G. Financial Event means any occurrence having financial consequences to the Federal government related to the receipt of appropriations or other financial resources; acquisition of goods or services; payments or collections; recognition of guarantees, benefits to be provided, or other potential liabilities; or other reportable financial activities.
- H. Application of the U.S. Government Standard General Ledger at the Transaction Level. Financial events shall be recorded by agencies throughout the financial management system applying the requirements of the U.S. Government Standard General Ledger (SGL) at the transaction level. Application of the SGL at the transaction level means that the financial management system will process and report results of transactions following the definitions and defined uses of the general ledger accounts as described in the SGL. Compliance with this standard requires:
- ! Data in Financial Reports Consistent with the SGL.
All reports produced by the systems, whether used internally or externally, shall provide financial data that can be traced directly to the SGL accounts.
 - ! Transactions Recorded Consistent with SGL Rules.
The criteria (e.g., timing, processing rules/conditions) for recording financial events in all financial management systems shall be consistent with accounting transaction definitions and processing rules defined in the SGL.
 - ! Supporting Transaction Detail for SGL Accounts Readily Available. Transaction detail supporting SGL accounts shall be available in the financial management systems and directly traceable to specific SGL account codes.

Implementing the Standard General Ledger at the transaction level requires that the Core Financial System General Ledger Management Function is in full compliance with the Standard General Ledger (SGL) chart of accounts and processing rules; transactions from feeder systems are summarized and fed into the Core Financial System's General Ledger following SGL requirements through an interface (automated or manual); detail supporting the interface transactions can be traced back to the source transactions in the feeder systems; and the feeder systems follow business rules that are consistent with SGL account definitions and processing rules.

A determination of compliance with the SGL does not depend on an application containing a general ledger itself. For example, a payroll system which processes transactions in accordance with SGL transaction rules, sends summary data to the core financial system for appropriate posting, and provides for sufficient traceability from the general ledger balances to the source transactions could be said to comply with the SGL at the transaction level. For additional guidance, see the Data Stewardship chapter in the *JFMIP Framework for Federal Financial Management Systems* published in January 1995.

Special Instructions for Respondents

Please carefully review your data to ensure that your submission is complete. If actual dates are unknown, provide the best estimate. Before submitting your inventory, please cross-check all data elements to ensure reporting is consistent. For example, a "Y" for Compliance with JFMIP Functional Requirements for a core financial system is not consistent with any response other than "FULLY" for Standard General Ledger.

Transaction volumes were omitted from many submissions last year. Transaction volume should be based upon the number of transactions representing financial events (e.g., obligations, payments, collections) by the application during a year. Estimates may be used. Do not include inquiries, reports, and other non-financial events. Some applications will have a transaction volume of zero, for example, an executive information system or other reporting application.

Many agencies continue to have difficulty in reporting on governmentwide systems that they use. Therefore, only agencies that provide governmentwide systems will be required to report on them. Agencies that only use a governmentwide system, which another agency maintains, have the option of reporting on it. If you do choose to report on a governmentwide system that your agency uses, please ensure that the information is complete and accurate. The following systems are considered to be governmentwide systems and must be reported in the inventory by the agency providing them:

<u>System</u>	<u>Application</u>	<u>Application Name</u>
MAX	A-11	OMB Budget Data Collection
ADEPT	ADEPT	Acctg Database for Eval of Perf Trends
GOALS	DATACOLLECT	GOALS Data Collection
GOALS	OPAC	Online Payment and Collection
GOALS	EDIPAC	EDI-enabled Payment and Collection
ECS	ECS	Treasury's Electronic Certification System
PACER	PACER	Treasury's Pymts, Claims & Enhanced Reconcil (devel)
TRAC	TRAC	Treasury's Rec'v Acctg & Collection (payment recovery)
CASH-LINK	CASH-LINK	Treasury's Cash-Link
STAR	multiple	Treasury's STAR System
BPDPAR	BPDPAR	Public Debt Accounting and Reporting
FOREIGNCURRE	FOREIGNCURRE	Treasury's Foreign Currency Accounting System
IAS	IAS	Treasury's Investment Accounting System
CAIVRS	CAIVRS	HUD's Credit Alert Interactive Voice Response System
DMS	DMS	Justice's Debt Management System
IRSOFFSET	IRSOFFSET	IRS Offset System
ADVANTAGE	ADVANTAGE	GSA Advantage System
EXPORT	EXPORT	Customs Service's Automated Export System
PREMIUM	PREMIUM	USDA's Direct Premium Remittance System
TSP	TSP	USDA's Thrift Savings Plan System

WAGES
BENEFITS

WAGES
multiple

Wage Automated Generated Evaluation System
OPM's Employee Benefits System

Data Field Definitions

WHAT % of SYSTEM IS FINANCIAL

Indicate what percentage of the system/application is financial.

OA

Use the appropriate abbreviation for your operating administration.

OMB REPORTING INDICATOR

Indicate whether or not the application should be reported to OMB. Some agencies wish to maintain information in the financial systems inventory on systems or applications that do not meet the criteria for reporting to OMB (see the “Scope of Financial Systems Inventory” section). Use R for applications to be reported to OMB, A for entries maintained for agency use only. OMB will use only applications with an R in this field for reporting and analysis.

SYSTEM ACRONYM

The acronym used to reference each individual agency system. It must be unique for each system within the agency. The database will be sorted by this field for some reports, and non-unique system acronyms will be combined, thereby misstating the system counts.

SYSTEM NAME

The full name of the financial management system. For consistency in reporting, please use upper and lower case with initial capitals in this field (e.g., Financial Accounting System).

SUMMARY DESCRIPTION

A **brief** description of the application (70 characters).

APPLICATION REFERENCE

An agency-assigned acronym that references back to the APPLICATION NAME. If a system does not have applications, the SYSTEM ACRONYM, should be entered in this field.

APPLICATION NAME

The full name of the application. If a system does not have applications, the SYSTEM NAME, should be entered in this field. For consistency in reporting, please use upper and lower case with initial capitals in this field (e.g., Financial Accounting System).

APPLICATION TYPE

Below are the appropriate codes for each application type. Choose only one code.

<u>Code</u>	<u>Type Description</u>
A	Acquisition (Procurement, Purchasing)
B	Budget Formulation
C	Core Financial
D	Labor Distribution
E	Executive Information System
I	Inventory/Property
G	Government-Wide Processing/Information System
L	Loan
O	Other
P	Personnel/Payroll - Civilian
R	Revenue
S	Inventory (Held for Sale)
T	Travel
Y	Personnel/Payroll - Other (e.g., military, foreign service)

FUNCTIONS

Enter the appropriate two-letter code for each function selected. Multiple codes may be selected.

<u>Code</u>	<u>Function</u>
GL	General Ledger
BE	Budget Execution
FC	Funds Control
AP	Accounts Payable
DB	Disbursements
AR	Accounts Receivable
DP	Deposits
CA	Cost Accumulation/Distribution
BF	Budget Formulation
RP	Resource Planning
CP	Civilian Payroll
MP	Military Payroll
PR	Personnel
TA	Time and Attendance
LD	Labor Distribution
TN	Training
TR	Travel
PC	Procurement
IN	Inventory

SA	Seized/Forfeited Assets
PP	Personal Property Management
RM	Real Property Management
GM	Grant Management
DL	Direct Loans
GU	Guaranteed Loans
SE	Securities Management
SU	Subsidies Management
MG	Mortgage Insurance
IV	Income Verification
MI	Management Information
OT	Other

APPLICATION STATUS

Choose one of the following codes to provide the status of the application:

<u>Code</u>	<u>Description</u>
OPERATIONAL	Operational
DEVELOPMENT	Under Development
PHASED	In the process of a phased implementation (implementation has started but is not complete)
DISCONTINUED	The application is no longer used and was discontinued since the last inventory update

FUTURE PLANS FOR APPLICATION

Use one of the following codes to indicate the agency's plans for the application within the next five years:

<u>Code</u>	<u>Description</u>
N	Not Planned for Upgrade or Replacement in Next 5 Years
U	Upgrade Planned or Underway
R	Replacement Planned or Underway
D	Plans Not Yet Developed

REPLACEMENT APPLICATION

This field should only be completed for all applications for which "R", replacement planned or underway, was selected for Future Plans. Provide the Application Reference (acronym) for the application under development that will replace this application, if one has been defined. If the replacement is unknown yet or the application will be discontinued without replacement, use a descriptive word such as UNKNOWN, COTS, or DISCONTINUE.

END LIFE

Estimate the year the application is expected to be replaced or discontinued, e.g., 1999, 2015. Ranges are not allowed. This is a numeric field. It is only required if Future Plans contains R or U. Otherwise, it is optional.

IMPLEMENTATION DATE

An actual, estimated, or projected date of implementation. The date must be in the following format: MM/DD/YYYY. For applications which are provided by a cross-servicer or are governmentwide systems, this field should contain the date that the agency implemented or will implement the application for its use, not the date of the original implementation by the provider. Please ensure that the implementation date reported for operational, phased, and discontinued systems is the date the application was implemented originally, not the date of its replacement or upgrade. Phased applications should have the beginning date of operations reported.

LAST UPGRADE

The date on which the last major software upgrade was made. The date must be in the following format: MM/DD/YYYY. If no upgrades have been made since the initial implementation, leave this field blank.

YEAR 2000 STATUS

Indicate which phase of the year 2000 problem correction process the application is in. These codes are changed from the previous year to be more consistent with quarterly reporting to OMB on the year 2000 status of mission-critical systems. Use one of the following codes:

<u>Code</u>	<u>Description</u>
P	Proven to be working
T	Testing fixes
M	Making fixes (including replacing with a new system)
A	Assessing application

DEPARTMENTWIDE STANDARDIZED SYSTEM

Use one of the following codes:

<u>Code</u>	<u>Description</u>
Y	Yes, the system has been designated as an agencywide (departmentwide) system for specific functions with central version control of software
N	No, the system performs specific functions for only portions of the agency (department), i.e., more than one system is performing the same function(s) for different components of the agency (department)
U	Undetermined, the system's status as an agencywide (departmentwide) system has not yet been determined

SIFMS - Single, Integrated Financial Management System

Use one of the following codes:

<u>Code</u>	<u>Description</u>
Y	Yes, the system is a part of the agency's (department's) single, integrated financial management system
N	No, the system is not a part of the agency's (department's) single, integrated financial management system.

FMFIA - FMFIA Weaknesses

Use one of the following codes:

<u>Code</u>	<u>Description</u>
Y	Yes, the application relates to FMFIA non-conformances or material weaknesses. All systems identified in the agency's most recent FMFIA report or all systems directly related to non-conformances or material weaknesses must be identified with a "Y".
N	No, the application does not relate to any FMFIA non-conformances or material weaknesses

JFMIP REQUIREMENTS

Use Y or N for all applications for which "C", "T", "P", "L", or "S" was selected for Application Type. Use A for all other applications.

<u>Code</u>	<u>Description</u>
Y	Yes, the application meets functional requirements published by JFMIP for that application type.
N	No, the application does not meet functional requirements published by JFMIP for that application type.
A	Not Applicable, application type is not core, travel, payroll, or loan

ACCOUNTING STANDARDS

Indicate whether the application as implemented and used is substantially compliant with applicable accounting standards. Coding for this field should be consistent with the determination of compliance with the provisions of the Federal Financial Management Improvement Act of 1996. Use Y if the application is substantially compliant, N if it is not, and U if compliance is undetermined.

STANDARD DATA CLASSIFICATIONS

Using the following codes, indicate the level of compliance with agency standard data classifications for recording financial events and reporting.

<u>Code</u>	<u>Description</u>
T	Total Information Architecture, meets all data classification standards within an agencywide information architecture for all information

- C Core Financial Information, meets agencywide data classification standards for only the accounting classification structure as described in JFMIP Core Financial System Requirements
- N Not Expected To, does not meet agencywide data classification standards but is not expected to be modified because of replacement plans
- D Does Not Meet, does not meet agencywide data classification standards for financial information
- A Standards Not Available, agency does not have data classification standards for financial information

SGL

Using the following codes, indicate the degree to which the application uses the U.S. Government Standard General Ledger (SGL). See “Critical Definitions” for more information.

<u>Code</u>	<u>Description</u>
FULLY	Fully Implemented at the Transaction Level
PARTIALLY	Partially Implemented at the Transaction Level
NOIMPL	No Implementation of the SGL
NOTAPPL	Not Applicable

EXTERNAL REPORTING FUNCTIONAL REQUIREMENTS

Using the following codes, provide the level of compliance with governmentwide functional requirements for **timely and accurate** external reporting to OMB, Treasury and other central agencies.

<u>Code</u>	<u>Description</u>
Y	Yes, meets or exceeds all requirements
P	Partial, meets most major requirements but not all
N	No, meets very few or no requirements
A	Not Applicable, does not produce external reports

INTERNAL REPORTING FUNCTIONAL REQUIREMENTS

Using the following codes, provide the level of compliance with agency-specific functional requirements for **timely, useful, accurate, and easily accessible** internal reporting of information to agency operating and management personnel.

<u>Code</u>	<u>Description</u>
Y	Yes, meets or exceeds all requirements
P	Partial, meets most major requirements but not all
N	No, meets very few or no requirements

PROCESSING - Internal Agency Functional Requirements for Financial Transaction Processing

Using the following codes, provide the level of compliance with agency processing requirements for recording financial events and clearly linking financial transactions to reported results.

<u>Code</u>	<u>Description</u>
Y	Yes, meets or exceeds all requirements
P	Partial, meets most major requirements but not all
N	No, meets very few or no requirements

OFF-THE-SHELF

Use one of the following codes:

<u>Code</u>	<u>Description</u>
Y	Yes, the source of software was commercial off-the-shelf. Also list the vendor and package name if known, or "Unknown" if not known, in Software Source.
N	No, the source of software was not commercial off-the-shelf

Both this field and the next field for custom software may contain Y if off-the-shelf software was customized significantly. At least one field should be Y.

CUSTOM DEVELOPMENT

Use one of the following codes:

<u>Code</u>	<u>Description</u>
Y	Yes, the source of software was custom development. Also list the developer (contractor name or In-house) if known, or "Unknown" if not known, in Software Source.
N	No, the source of software was not commercial off-the-shelf

Both this field and the previous field for off-the-shelf software may contain Y if off-the-shelf software was customized significantly. At least one field should be Y.

AGENCY INFORMATION TECHNOLOGY STANDARDS

Using the codes provided below, indicate the level of compliance with agency information technology (IT) standards, such as computer platform, database management system, and telecommunications standards.

<u>Code</u>	<u>Description</u>
T	Target, meets targeted agency IT standards planned for full implementation in the future
C	Current, meets current agency IT standards
D	Does Not Meet, does not meet significant agency IT standards
O	Obsolete, operates in an obsolete IT environment
A	Standards Not Available, agency does not have IT standards that apply to this application

DATE OF IT STANDARDS

Please give the date the information technology standards applying to the system were issued or significantly revised. The date must be in the following format MM/DD/YYYY.

USER OF SERVICES

Cross-serviced systems are systems supported by another department or agency that your agency uses through a cross-servicing agreement, which is usually but not necessarily a fee-for-service arrangement. Governmentwide systems support governmentwide functions. If the answer is "EX", "CO", or "GW", please identify the provider of the service in Software Source. Reporting on governmentwide systems by users of those systems is optional. Use the following codes for this field:

<u>Code</u>	<u>Description</u>
EX	External Cross-Servicing, this application is provided by another agency on a cross-servicing basis, for example, Justice and Treasury using the USDA National Finance Center for payroll
CO	Contractor Owned and Maintained System, the system has been contracted out to a private party, for example, HUD GNMA systems which are owned and maintained by contractors
GW	Governmentwide System/Application, the application is part of a governmentwide system and available to all agencies for collecting or sharing of information, for example, Treasury's GOALS system or HUD's CAIVRS system
NA	Not Applicable

NOTE: For applications cross-serviced by other agencies (EX) or maintained by contractors (CO), agencies may not be able to obtain information for all inventory data fields. However, it is critical that users of these applications complete all fields to the best of their ability to ensure the accuracy of OMB's statistics. The information provided in fields such as application status, future plans, estimated end of system life cycle, FMFIA weaknesses, standard data classifications, functional requirements, IT standards, etc., should reflect the agency's experiences with the application. The software implementation date, last software upgrade, and technical environment should reflect when the agency preparing the inventory started using the application and how it accesses it (e.g., manual paperwork sent to the other agency, automated telephone links, personal computer network connections, dial-up to a mainframe), rather than what the providing agency has done with it.

SOURCE - Detail on Software Source

Please provide detail as requested in instructions for Off-the-Shelf, Custom, User of Services, and Provider of Services.

PROVIDER OF SERVICES

Use one of the following codes:

<u>Code</u>	<u>Description</u>
EX	Provides External Cross-Servicing to Another Agency
GW	Provides Governmentwide Support, sharing or collecting governmentwide information
NA	Not Applicable

NUMBER SERVED - Number of Other Agencies Provided With Cross-Servicing

This field should only be completed for all applications for which "EX" (application provides cross-servicing to another agency) was selected for Provider of Services. Please provide the number of external agencies cross-serviced by the application. Ranges are not allowed. This is a numeric field.

ANNUAL TRANSACTION VOLUME

Transaction volume should be based upon the number of transactions representing financial events (e.g., obligations, payments, collections) by the application during a year. Estimates may be used. Do not include inquiries, reports, and other non-financial events. Some applications will have a transaction volume of zero, for example, an executive information system or other reporting application.

TECHNICAL ENVIRONMENT

List, if known, the hardware vendor, hardware type and general configuration (e.g., mainframe, PC, client-server, LAN), operating system (e.g., MVS, UNIX), and primary data management environment (e.g., sequential files, VSAM, DB2, Oracle, ADABAS, Rdb). Abbreviate as necessary.

TECHNICAL ENVIRONMENT INDICATORS

Enter the appropriate code for the environments selected. Multiple codes may be selected.

<u>Field Name</u>	<u>Description</u>
MAINFRAME	mainframe computers
MIDRANGE	midrange computers
CLIENTSERV	client/server
PC	personal computer
CARDSVCS	card services (e.g., credit card, debit card, smart card)
INTERNET	Internet
MANUAL	manual
OTHER	other technologies

CONTACT PERSON AND PHONE NUMBER

The name and telephone number of the person to be reached if further information is required regarding this application. The telephone number should be in the following format "(012) 345-6789."

DOT PROGRAM

This field should be "FINANCIAL."

FINANCIAL/MIXED INDICATOR - Indicate whether the application should be considered financial or mixed using the definitions in OMB Circular A-127 (provided in the "Critical Definitions" section of this document). Use F for financial applications and M for mixed applications.

Additional Assumptions and Instructions for Reporting the 1999 Financial Systems Inventory

Complementary Information Related to OMB's Critical Definitions

Feeder systems/applications that perform only core financial functions will not be counted as separate systems but will be included as an application of the Departmental Accounting and Financial Information System (DAFIS). DAFIS, in turn, will be reported as an application of the “**Accounting System for DOT (ACCTDOT)**.” An example of this is the Federal Aviation Administration’s Third Party Payment Application. This is a feeder application to DAFIS, not a stand-alone system.

Feeder systems/applications that have a clear effect on the public in addition to core financial functions will be counted as separate systems/applications. The Federal Highway Administration’s Federal Aid Highway Program is an example of this type of application.

MIR applications attached to a specific system are part of the “parent” system and are not to be reported separately (e.g., DAFIS-MIR); however, MIR applications attached to multiple systems will be reported separately.

Standard Data Classification Used (OMB Data Field Definition 26):

Because our integrated financial system (DAFIS) has standard data classification, any systems/applications that interface with that system will be considered to be in total compliance with the agency standard data classification (e.g., CUPS into DAFIS).

Information Technology (IT) Standards (OMB Data Field Definition 33):

Because our core financial system (DAFIS) meets Agency Information Technology Standards, any systems/applications that interface with that system are in compliance with agency IT standards. For example, CUPS feeds information into DAFIS and, therefore, is considered to be in total compliance with agency IT standards.